

REQUIRED SUPPLEMENTARY INFORMATION

REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 1999

STATEMENT OF BUDGETARY RESOURCES

The principal Statement of Budgetary Resources consolidates the availability, status and outlay of DOL's budgetary resources during FY 1999. Presented on the following pages is the disaggregation of this consolidated information for each of the Department's major budget accounts.

REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 1999

CONSOLIDATING STATEMENT OF BUDGETARY RESOURCES
For the Year Ended September 30, 1999

(Dollars in Thousands)	Employment and Training Administration	Employment Standards Administration	Occupational Safety and Administration	Bureau of Labor Statistics
BUDGETARY RESOURCES				
Budget authority	\$ 39,233,572	\$ 1,647,333	\$ 354,779	\$ 343,557
Unobligated balances, beginning	70,916,793	1,219,804	8,306	15,525
Transfers of prior year authority	(732)	(295)	(26)	(2,387)
Spending authority from offsetting collections	49,801	1,903,859	5,314	73,981
Adjustments	<u>125,212</u>	<u>443</u>	<u>14,821</u>	<u>11,120</u>
Total Budgetary Resources	<u>\$ 110,324,646</u>	<u>\$ 4,771,144</u>	<u>\$ 383,194</u>	<u>\$ 441,796</u>
STATUS OF BUDGETARY RESOURCES				
Obligations incurred	\$ 32,005,064	\$ 3,478,726	\$ 371,497	\$ 425,203
Unobligated balances available	77,630,787	120,299	423	5,634
Unobligated balances not available	<u>688,795</u>	<u>1,172,119</u>	<u>11,274</u>	<u>10,959</u>
Total Status of Budgetary Resources	<u>\$ 110,324,646</u>	<u>\$ 4,771,144</u>	<u>\$ 383,194</u>	<u>\$ 441,796</u>
OUTLAYS				
Obligations incurred	\$ 32,005,064	\$ 3,478,726	\$ 371,497	\$ 425,203
Less spending authority from offsetting collections	(49,801)	(1,903,859)	(5,314)	(73,981)
Less recoveries of prior year obligations	(211,583)	(2,715)	(16,451)	(14,773)
Change in unfilled customer orders	1,464	(319)	-	-
Obligated balance, net, beginning	8,047,357	83,187	66,902	59,413
Less obligated balance, net, ending	<u>(9,394,248)</u>	<u>(49,627)</u>	<u>(67,609)</u>	<u>(70,333)</u>
Total Outlays	<u>\$ 30,398,253</u>	<u>\$ 1,605,393</u>	<u>\$ 349,025</u>	<u>\$ 325,529</u>

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<u>Mine Safety and Health Administration</u>	<u>Pension Welfare Benefits Administration</u>	<u>Veterans' Employment and Training</u>	<u>Other Departmental Programs</u>	<u>Eliminations</u>	<u>Total</u>
\$ 217,544	\$ 90,392	\$ 182,604	\$ 245,617	\$ (235)	\$ 42,315,163
3,988	4,768	97	19,114	-	72,188,395
(109)	(26)	(1,720)	(71)	-	(5,366)
1,006	19	9	56,176	(119,236)	1,970,929
<u>5,533</u>	<u>2,049</u>	<u>1,654</u>	<u>3,958</u>	<u>-</u>	<u>164,790</u>
<u>\$ 227,962</u>	<u>\$ 97,202</u>	<u>\$ 182,644</u>	<u>\$ 324,794</u>	<u>\$ (119,471)</u>	<u>\$ 116,633,911</u>
\$ 220,969	\$ 95,409	\$ 182,644	\$ 304,232	\$ (119,471)	\$ 36,964,273
2,099	53	-	975	-	77,760,270
<u>4,894</u>	<u>1,740</u>	<u>-</u>	<u>19,587</u>	<u>-</u>	<u>1,909,368</u>
<u>\$ 227,962</u>	<u>\$ 97,202</u>	<u>\$ 182,644</u>	<u>\$ 324,794</u>	<u>\$ (119,471)</u>	<u>\$ 116,633,911</u>
\$ 220,969	\$ 95,409	\$ 182,644	\$ 304,232	\$ (119,471)	\$ 36,964,273
(1,006)	(19)	(9)	(56,176)	119,236	(1,970,929)
(6,523)	(2,569)	(1,655)	(5,507)	-	(261,776)
-	-	-	(1)	-	1,144
21,171	20,267	22,237	39,088	-	8,359,622
<u>(21,499)</u>	<u>(21,504)</u>	<u>(17,031)</u>	<u>(63,142)</u>	<u>-</u>	<u>(9,704,993)</u>
<u>\$ 213,112</u>	<u>\$ 91,584</u>	<u>\$ 186,186</u>	<u>\$ 218,494</u>	<u>\$ (235)</u>	<u>\$ 33,387,341</u>

**REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 1999**

SEGMENT INFORMATION

Franchise and intra-governmental support revolving funds not separately reported on the principal financial statements are required to report certain supplementary information. The Department of Labor's Working Capital Fund qualifies under this definition. Required supplementary information for the Working Capital Fund is presented below.

Working Capital Fund

The Working Capital Fund was established to provide obligational authority, without fiscal year limitation, for expenses necessary to provide certain centralized services and activities to agencies within DOL. These agencies are identified in the condensed financial information.

The WCF is an intra-governmental revolving fund authorized specifically by law to finance a cycle of operations in which expenditures generate receipts which are available to the Fund for continuing use without annual re-authorization by Congress.

The Fund provides services on a centralized basis for the following Departmental activities:

- **Financial and Administrative Services** - This activity provides a program of centralized administrative management services at both national and regional levels. Included in this activity is the maintenance and operation of the Frances Perkins Building, which is the Department's headquarters, under terms of an agreement with the General Services Administration.
- **Field Services** - This activity provides a full range of administrative, technical, and managerial support services to all agencies of the Department in their regional and field offices.
- **Human Resources Services** - This activity provides guidance and technical assistance to DOL personnel offices in all areas of human resources management and provides a full range of operating personnel services to all Assistant Secretary for Administration and Management client organizations.
- **Penalty Mail and Telecommunications** - Departmental mail payments to the U.S. Postal Service and telecommunications payments to the General Services Administration are consolidated in this activity of the WCF.
- **Investment in Reinvention Fund** - The IRF was established within the WCF in FY 1996 to invest in Departmental projects designed to produce measurable improvements in agency efficiency resulting in significant taxpayer savings. The IRF makes available loans to agencies of the Department for projects designed to enhance productivity and generate cost savings, to be repaid to the IRF no later than September 30 of the fiscal year following the fiscal year in which the project is completed.

The activities are provided under the overall direction of the Assistant Secretary for Administration and Management. The WCF advisory committee assists in reviewing overall procedures, systems, and regulations as well as programs, functions, and activities performed and financed through the WCF. The WCF advisory committee is chaired by the Chief Financial Officer and consists of the Agency Financial Manager for each DOL agency, or a formally designated alternate.

Condensed financial information for the WCF as of and for the year ended September 30, 1999 is as follows:

REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 1999

(Dollars in Thousands)**1999****BALANCE SHEET****Assets**

Funds with U.S. Treasury	\$ 25,284
Accounts receivable, net of allowance	4,682
Property, plant and equipment	16,265
Other assets	14
	<u> </u>
Total assets	<u>\$ 46,245</u>

Liabilities and Net Position

Accounts payable	10,602
Accrued leave	3,666
Future workers' compensation benefits	2,002
Other liabilities	3,784
Total liabilities	<u>20,054</u>
Cumulative results of operations	<u>26,191</u>
	<u> </u>
Total liabilities and net position	<u>\$ 46,245</u>

STATEMENT OF NET COST**Cost**

Intra-governmental	\$ 46,848
With the public	73,476
	<u> </u>
	120,324

Earned Revenue

Employment Standards Administration	(24,371)
Employment and Training Administration	(19,330)
Occupational Safety and Health Administration	(15,958)
Departmental Management	(15,928)
Bureau of Labor Statistics	(14,623)
Mine Safety and Health Administration	(7,446)
Other revenues	(16,802)
Total revenues	<u>(114,458)</u>
Net costs of operations	<u>\$ 5,866</u>

STATEMENT OF CHANGES IN NET POSITION

Net costs of operations	\$ (5,866)
Imputed financing	3,694
Transfers-in	3,000
Net Position, Beginning of Period	<u>25,363</u>
	<u> </u>
Net Position, Ending of Period	<u>\$ 26,191</u>

REQUIRED SUPPLEMENTARY INFORMATION
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DEFERRED MAINTENANCE

The U.S. Department of Labor, Employment and Training Administration (ETA) maintains ninety-seven (97) Job Corps centers located throughout the United States. Funding constraints may limit the extent of maintenance undertaken during each fiscal year. Consequently, maintenance projects are not always performed as scheduled and, therefore, must be deferred to a future period.

Information on deferred maintenance is based on condition assessment surveys that are conducted every three years at each Job Corps center to determine the current condition of facilities and the estimated cost to correct deficiencies. The surveys are based on methods and standards that are applied on a consistent basis, including:

- condition descriptions of facilities,
- recommended maintenance schedules,
- estimated costs for maintenance actions, and
- standardized condition codes.

These surveys evaluate the facilities at each Job Corps center to identify:

- rehabilitation projects that are required to provide for health and safety, or to upgrade to an acceptable state of repair,
- present utilization,
- health and safety programs,
- barrier-free access,
- maintenance, operations, and security programs,
- energy usage,
- natural hazards, and
- conformance to U.S. Environmental Protection Agency and other applicable air and water quality standards.

The estimated cost of deferred maintenance at September 30, 1999 is summarized as follows:

<u>(Dollars in Thousands)</u>	<u>Buildings</u>	<u>Leasehold Improvements</u>	<u>Total</u>
Site utilities	\$ 10,600	\$ 5,998	\$ 16,598
Structural and mechanical	52,703	23,993	76,696
New construction and space utilization	21,906	16,404	38,310
Other	<u>104</u>	<u>76</u>	<u>180</u>
	<u>\$ 85,313</u>	<u>\$ 46,471</u>	<u>\$ 131,784</u>

REQUIRED SUPPLEMENTARY INFORMATION
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INTRA-GOVERNMENTAL ASSETS

Intra-governmental assets at September 30, 1999 consisted of the following:

<u>(Dollars in Thousands)</u>	<u>Funds with</u> <u>U.S. Treasury</u>	<u>Investments</u>	<u>Accounts</u> <u>Receivable</u>
Trading partner			
Department of Agriculture	\$ -	\$ -	\$ 142,091
Department of Commerce	-	-	27,339
Department of Interior	-	-	112,851
Department of Justice	-	-	168,238
Department of the Navy	-	-	645,728
United States Postal Service	-	-	277,800
Department of State	-	-	12,797
Department of the Treasury	11,876,233	77,510,728	1,462,211
Department of the Army	-	-	472,038
Office of Personnel Management	-	-	2,230
Social Security Administration	-	-	43,293
U.S. Nuclear Regulatory Commission	-	-	1,603
Department of Veterans Affairs	-	-	321,172
General Services Administration	-	-	35,831
Department of the Air Force	-	-	300,597
Federal Emergency Management Agency	-	-	7,101
Tennessee Valley Authority	-	-	80,434
Environmental Protection Agency	-	-	6,844
Department of Transportation	-	-	221,614
Agency for International Development	-	-	10,767
Small Business Administration	-	-	6,406
Department of Health and Human Services	-	-	47,693
National Aeronautics and Space Administration	-	-	15,497
Department of Housing and Urban Development	-	-	17,955
Department of Energy	-	-	16,760
Department of Education	-	-	4,152
Department of Defense	-	-	187,943
Other	-	-	87,421
	<u>\$ 11,876,233</u>	<u>\$ 77,510,728</u>	<u>\$ 4,736,406</u>

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INTRA-GOVERNMENTAL LIABILITIES

Intra-governmental liabilities at September 30, 1999 consisted of the following:

<u>(Dollars in Thousands)</u>	<u>Accounts Payable</u>	<u>Advances from U.S. Treasury</u>	<u>Other</u>
Trading partner			
Department of the Navy	\$ 67	\$ -	\$ -
United States Postal Service	365	-	19,722
Department of State	112	-	-
Department of the Treasury	674	6,258,557	44,298
Office of Personnel Management	417	-	6,782
Social Security Administration	-	-	1,379
General Services Administration	6,591	-	964
Railroad Retirement Board	-	-	109,941
Department of Transportation	10	-	-
Department of Health and Human Services	285	-	688
Department of Defense	205	-	5
Other	1,076	-	207
	<u>\$ 9,802</u>	<u>\$ 6,258,557</u>	<u>\$ 183,986</u>

REQUIRED SUPPLEMENTARY INFORMATION
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INTRA-GOVERNMENTAL EARNED REVENUES AND RELATED COSTS

Intra-governmental revenue and the related costs to generate that revenue for the year ended September 30, 1999 consisted of the following:

<u>(Dollars in Thousands)</u>	<u>Earned Revenue</u>
Trading partner	
Department of Agriculture	\$ 85,294
Department of Commerce	16,615
Department of Interior	66,575
Department of Justice	81,215
Department of the Navy	330,631
United States Postal Service	691,206
Department of State	6,416
Department of the Treasury	102,571
Department of the Army	267,030
Office of Personnel Management	1,049
Social Security Administration	25,118
U.S. Nuclear Regulatory Commission	1,295
Department of Veterans Affairs	147,111
General Services Administration	16,663
Department of the Air Force	159,610
Federal Emergency Management Agency	49,907
Tennessee Valley Authority	57,096
Environmental Protection Agency	4,019
Department of Transportation	100,823
Agency for International Development	8,590
Small Business Administration	4,263
Department of Health and Human Services	23,240
National Aeronautics and Space Administration	6,428
Department of Housing and Urban Development	8,070
Department of Energy	9,730
Department of Education	3,805
Department of Defense	76,793
Other	53,956
	<u>\$ 2,405,119</u>
Budget Functional Classification	<u>Gross Cost To Generate Revenue</u>
Education, Training and Employment	\$ 24,342
Income Security	2,379,277
Health	1,500
	<u>\$ 2,405,119</u>

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INTRA-GOVERNMENTAL NON-EXCHANGE REVENUE

Intra-governmental non-exchange revenue for the year ended September 30, 1999 consisted of the following:

<u>(Dollars in Thousands)</u>	<u>Interest</u>	<u>Taxes</u>
Trading partner		
Department of the Treasury	<u>\$ 4,893,214</u>	<u>\$ 7,064,465</u>

